

DECLARATION, POWER OF ATTORNEY, AND PETITION

I,

(1) Name: Dallas W. Meyer
 Address: 4130 Sugar Maple Drive
 Danville, California 94506
 Citizenship: United States

declare: that my citizenship, residence address, and post office address are as set forth above; that I verily believe I am the original and first inventor of the subject matter of the invention or discovery entitled METHOD OF CALIBRATING MAGNETIC STORAGE MEDIUM BI-DIRECTIONAL RECORDING HEAD for which a patent is sought and which is described and claimed in the specification attached hereto; that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment specifically referred to herein; and that I acknowledge the duty to disclose information which is material to the patentability of this application in accordance with Section 1.56(a) of Title 37 of the Code of Federal Regulations.

I declare further that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful, false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful, false statements may jeopardize the validity of the application or any patent issuing thereon.

I hereby appoint as my attorneys and/or patent agents those listed under the following Customer Number with full power to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith:

022913
Customer Number

All correspondence and telephonic communications should be directed to:

R. BURNS ISRAELSEN
022913
Customer Number
Telephone: (801) 533-9800
Facsimile: (801) 328-1707

Wherefore, I pray that Letters Patent be granted to me for the invention or discovery described and claimed in the foregoing specification and claims, declaration, power of attorney, and this petition.

Signed this 9th day of February, 2004

Inventor: _____

DALLAS W. MEYER
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